

S T A T E O F M A I N E
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RUN ON 06/06/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 83 / MSAD 13

2011-12

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1. COMPUTATION OF E.P.S. RATES

| | | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|----|--|-------|------|--------------|-------------|-------|
| 9 | ATTENDING PUPILS (APRIL 2010) | 106 | 58 | 164 | 74 | 238 |
| 10 | ATTENDING PUPILS (OCTOBER 2010) | 118 | 61 | 179 | 84 | 263 |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 112.0 | 59.5 | 171.5 (68%) | 79.0 (32%) | 250.5 |

| 12 | Position | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | / | Actual FTE | = | Ratio | X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|----|-----------------|-------------|-------------|-------------|---|---------------|---|---------------|---|-------|---|-------------------|---|----------------------|---------------------|
| A. | TEACHERS | 6.6 (17:1) | 3.7 (16:1) | 5.3 (15:1) | = | 15.6 | / | 23.3 | = | .67 | X | 993,900 | = | 452,821 | 213,092 |
| B. | GUIDANCE | 0.3 (350:1) | 0.2 (350:1) | 0.3 (250:1) | = | 0.8 | / | 2.0 | = | .40 | X | 88,713 | = | 24,130 | 11,355 |
| C. | LIBRARIANS | 0.1 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.3 | / | 0.5 | = | .60 | X | 22,019 | = | 8,983 | 4,228 |
| D. | HEALTH | 0.1 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.3 | / | 0.3 | = | 1.00 | X | 15,340 | = | 10,431 | 4,909 |
| E. | EDUCATION TECHS | 1.1 (100:1) | 0.6 (100:1) | 0.3 (250:1) | = | 2.0 | / | 3.0 | = | .67 | X | 55,837 | = | 25,439 | 11,972 |
| F. | LIBRARY TECHS | 0.2 (500:1) | 0.1 (500:1) | 0.2 (500:1) | = | 0.5 | / | 2.0 | = | .25 | X | 35,232 | = | 5,989 | 2,819 |
| G. | CLERICAL | 0.6 (200:1) | 0.3 (200:1) | 0.4 (200:1) | = | 1.3 | / | 3.0 | = | .43 | X | 93,839 | = | 27,439 | 12,912 |
| H. | SCHOOL ADMIN. | 0.4 (305:1) | 0.2 (305:1) | 0.3 (315:1) | = | 0.9 | / | 1.0 | = | .90 | X | 68,772 | = | 42,089 | 19,806 |

| 13 | Other Support Costs (Per Pupil) | K-8 | 9-12 | | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day | 37 | 37 | | 6,346 | 2,923 |
| B. | Supplies and Equipment | 342 | 473 | | 58,653 | 37,367 |
| C. | Professional Development | 58 | 58 | | 9,947 | 4,582 |
| D. | Instructional Leadership Support | 24 | 24 | | 4,116 | 1,896 |
| E. | Co- and Extra-Curricular Student | 34 | 113 | | 5,831 | 8,927 |
| F. | System Administration/Support | 218 | 218 | | 37,387 | 17,222 |
| G. | Operations & Maintenance | 1,002 | 1,191 | | 171,843 | 94,089 |

| 14 | Salary Benefits | Percentage | Elementary | Secondary |
|----|---|------------|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00% | 94,309 | 44,381 |
| B. | Education & Library Technicians | 36.00% | 11,314 | 5,325 |
| C. | Clerical | 29.00% | 7,957 | 3,744 |
| D. | School Administrators | 14.00% | 5,892 | 2,773 |

| | | | |
|----|---|---------|---------|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03) | 21,694 | 10,207 |
| 16 | Adjustment for Title I Revenues | -70,943 | -33,385 |

| | | | |
|----|--------------|---------|---------|
| 17 | TOTALS | 961,666 | 481,143 |
| 18 | E.P.S. RATES | 5,607 | 6,090 |

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2008 | 144.0 | 81.0 | 225.0 | | |
| | OCTOBER 2008 | 143.0 | 76.0 | 219.0 | | |
| | APRIL 2009 | 137.0 | 76.0 | 213.0 | | |
| | OCTOBER 2009 | 137.0 | 72.0 | 209.0 | | |
| | APRIL 2010 | 131.0 | 71.0 | 202.0 | | |
| | OCTOBER 2010 | 143.0 | 79.0 | 222.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 137.0 + | 2.16 | X | 5,607.00 | = 780,270.12 |
| | 9-12 PUPILS | 75.0 + | 0.83 | X | 6,090.00 | = 461,804.70 |
| | ADULT EDUC. COURSES AT .1 | 0.1 | | X | 6,090.00 | = 609.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,607.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,090.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .7203 | 98.7 | X .15 | X | 5,607.00 | = 83,011.64 |
| | 9-12 DISADVANTAGED @ .7203 | 54.0 | X .15 | X | 6,090.00 | = 49,329.00 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,607.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,090.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 137.0 | | X | 43.00 | = 5,891.00 |
| | 9-12 STUDENT ASSESSMENT | 75.0 | | X | 43.00 | = 3,225.00 |
| | K-8 TECHNOLOGY RESOURCES | 137.0 | | X | 97.00 | = 13,289.00 |
| | 9-12 TECHNOLOGY RESOURCES | 75.0 | | X | 293.00 | = 21,975.00 |
| | K-2 PUPILS | 44.0 | X .10 | X | 5,607.00 | = 24,670.80 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 102,095.17 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 100,667.94 |
| | OPERATING ALLOCATION | | | | | 1,646,838.37 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 1,597,433.21 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,597,433.21 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10 | 0.00 | X | 101.60% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 278,036.33 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 | 9,544.00 | X | 101.60% | = | 9,696.70 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 86,901.78 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11 | | | | | 12,544.40 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 387,179.21 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,984,612.42 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|--------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2010-11 - RSU 83 / MSAD 13 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - RSU 83 / MSAD 13 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2009-10 - RSU 83 / MSAD 13 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,984,612.42 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|--|--|--------|---------------------------|-----------------------|----------------------|---------------------|-----------------------|-----------------------|---------------|
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | |
| BINGHAM | 138.0 | 65.09% | 1,291,784.22 | | 0.00 | | 1,291,784.22 | | |
| MOSCOW | 74.0 | 34.91% | 692,828.20 | | 0.00 | | 692,828.20 | | |
| TOTAL | 212.0 | | | | | | 1,984,612.42 | | |
| | | | 2010 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
| BINGHAM | | | 55,450,000 | 7.500 | 415,875.00 | | 1,291,784.22 | 415,875.00 | 40.05% 7.50M |
| MOSCOW | | | 83,000,000 | 7.500 | 622,500.00 | | 692,828.20 | 622,500.00 | 59.95% 7.50M |
| TOTAL | | | 138,450,000 | | 1,038,375.00 | | 1,984,612.42 | 1,038,375.00 | 100.00% 7.50M |
| NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION | | | | | | | | 20,767.50 | |
| NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN. | | | | | | | | 26,421.06 | |
| TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT | | | | | | | | 1,085,563.56 | 104.54% 7.84M |
| E. TOTALS AND ADJUSTMENTS | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | 1,984,612.42 | 1,085,563.56 | 899,048.86 | |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | 1,984,612.42 | 1,085,563.56 | 899,048.86 | |
| 51 | PLUS AUDIT ADJUSTMENTS | | | | | | | 0.00 | |
| 52 | LESS AUDIT ADJUSTMENTS | | | | | | | 0.00 | |
| 53 | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | | | | | 0.00 | |
| 54 | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | | | | | 0.00 | |
| 55 | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | | | | | 0.00 | |
| 56 | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | | | | | 0.00 | |
| 59A | MINIMUM TEACHER SALARY ADJUSTMENT | | | | | | | 0.00 | |
| 59B | REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | | | | | 0.00 | |
| 59E | LESS MAINECARE SEED | | | | | | | 0.00 | |
| 60 | A D J U S T E D S T A T E C O N T R I B U T I O N | | | | | | | 899,048.86 | |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 54.70% STATE SHARE % = 45.30% | | | | | | | | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 54.70% STATE SHARE % = 45.30% | | | | | | | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | 2,034,017.58 | | | |

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| ***** WARRANT ARTICLE ***** | | | | |
|---|--|--------------|--------------|---------------|
| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | | TOTAL | LOCAL | |
| | | ALLOCATION | CONTRIBUTION | PERCENT MILLS |
| BINGHAM | | 1,291,784.22 | 434,768.21 | 40.05% 0.00 |
| MOSCOW | | 692,828.20 | 650,795.35 | 59.95% 0.00 |
| TOTAL | | 1,984,612.42 | 1,085,563.56 | 100.00% 0.00 |